"बिजनेस पोस्ट के अन्तर्गत डाक शुल्क के नगद भुगतान (बिना डाक टिकट) के प्रेषण हेतु अनुमत. क्रमांक जी.2-22-छत्तीसगढ़ गजट / 38 सि. से. भिलाई. दिनांक 30-05-2001."



पंजीयन क्रमांक "छत्तीसगढ/दुर्ग/09/2013-2015."

छत्तीसगढ़ राजपत्र

(असाधारण)[.] प्राधिकार से प्रकाशित

क्रमांक 32]

रायपुर, बुधवार, दिनांक 15 जनवरी 2020 — पौष 25, शक 1941

वाणिज्यिक कर विभाग मंत्रालय, महानदी भवन, नवा रायपुर अटल नगर

अटल नगर, दिनांक 3 जनवरी 2020

अधिसूचना सं. 02/2020–राज्य कर

क्रमांक एफ-10-02/2020/वाक/पांच (02).— राज्य सरकार, छत्तीसगढ़ माल और सेवा कर अधिनियम, 2017 (2017 का 7) की धारा 164 द्वारा द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, छत्तीसगढ़ माल और सेवा कर नियम, 2017 का और संशोधन करने के लिए निम्निलिखित नियम बनाती है, अर्थात् :-

- 1.(1) इन नियमों का संक्षिप्त नाम छत्तीसगढ़ माल और सेवा कर (संशोधन) नियम, 2020 है।
 - (2) ये इस अधिसूचना के जारी होने की तारीख को प्रवृत होंगे।
- 2. छत्तीसगढ़ माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम 117 में,-
- (क) उपनियम (1क) में, 31 दिसम्बर, 2019 से "31 दिसम्बर, 2019" अंकों, अक्षरों और शब्द के स्थान पर, "31 मार्च, 2020" अंक, अक्षर और शब्द रखे जाएंगे ;
- (ख) उपनियम (4) के खंड (ख) के उपखंड (iii) के परंतुक में, "31 जनवरी, 2020" अंकों, अक्षरों और शब्द के स्थान पर, "30 अप्रैल, 2020" अंक, अक्षर और शब्द रखे जाएंगे।
- 3. उक्त नियम के प्ररूप आरईजी-01 के भाग-ख में क्रम संख्यांक 12 और क्रम संख्यांक 13 तथा इनसे संबंधित प्रविष्टियों के स्थान पर निम्निलेखित रखा जाएगा, अर्थात:-

"12	क्या आप विशेष आर्थिक जोन यूनिट			नहीं	
	के रूप में रजिस्ट्रीकरण के लिए				
	आवेदन कर रहे हैं?	हां			
*.	(i)विशेष आर्थिक जोनके नाम का चयन करें				
5	(ii) अनुमोदन आदेश संख्यां और आदेश				
	की तारीख		17.800		
	(iii)विधि मान्यता की अवधि	से	दिन/मास/वर्ष	तक	दिन/मास/वर्ष
# E	(iv)अनुमोदन करने वाले प्राधिकारी का				
	पदाभिधान				
13.	क्या आप विशेष आर्थिक जोन	हां -		नहीं	

	(iv)अनुमोदन करने वाले प्राधिकारी का पदाभिधान				"1
	(iii)विधिमान्यता की अवधि	से	दिन/मास/वर्ष	तक	दिन/मास/वर्ष
	(ii) अनुमोदन आदेश संख्यां और आदेश की तारीख				-
	(i)विशेष आर्थिक जोन विकासकर्ताके नाम का चयन करें				
•	विकासकर्ता के रूप में रजिस्ट्रीकरण के लिए आवेदन कर रहे हैं?			5	* * * * *

4. उक्त नियम के प्ररूप जीएसटी आर-3क में,-

- (क) "विवरणी फाइल न करने के लिए धारा 46 के अधीन विवरणी का व्यतिक्रम करने वाले को सूचना" शीर्षक के अधीन क्रम संख्यांक 2 में, "कर दायित्व का निर्धारण किया जाएगा" शब्दों के स्थान पर, "कर दायित्व का निर्धारण किया जा सकेगा" शब्द रखे जाएंगे;
- (ख) "विवरणी फाइल न करने के लिए धारा 46 के अधीन विवरणी व्यतिक्रम करने वाले को सूचना" शीर्षक के अधीन क्रम संख्यांक 4 के पश्चात्, निम्नलिखित क्रम संख्यांक अंतःस्थापित किया जाएगा, अर्थात् :-
- "5. यह एक प्रणाली सृजित सूचना है और इसमें हस्ताक्षर अपेक्षित नहीं है।"
- (ग) "रजिस्ट्रीकरण के रद्द किए जाने पर अंतिम विवरणी फाइल न करने के लिए धारा 46 के अधीन विवरणी का व्यतिक्रम करने वाले को सूचना" शीर्षक के अधीन क्रम संख्यांक 3 में "कर अविध के लिए कर दायित्व का अवधारण किया जाएगा" शब्दों के स्थान पर, "कर अविध के लिए कर दायित्व का अवधारण किया जाएगा" शब्दों के स्थान पर, "कर अविध के लिए कर दायित्व का अवधारण किया जा सकेगा" शब्द रखे जाएंगे;
- (घ) "रजिस्ट्रीकरण के रद्द किए जाने पर अंतिम विवरणी फाइल न करने के लिए धारा 46 के अधीन विवरणी का व्यतिक्रम करने वाले को सूचना" शीर्षक के अधीन क्रम संख्यांक 4 के पश्चात्, निम्नलिखित क्रम संख्यांक अंतःस्थापित किया जाएगा, अर्थात् :-
- "5. यह एक प्रणाली सृजित सूचना है और इसमें हस्ताक्षर अपेक्षित नहीं है।"
- 5. उक्त नियम में प्ररूप आईएनवी-01 के स्थान पर निम्नलिखित प्ररूप रखा जाएगा, अर्थात् :-
- "टिप्पण : स्कीम में क्षेत्र गणनांक साधनों का होना । नीचे इस स्तंभ में प्रयुक्त विभिन्न प्रतीकों का अर्थ नीचे दिया गया है:
- 0..1 : इससे अभिप्रेत है कि यह मद वैकल्पिक है भले ही इसका उल्लेख किया गया हो लेकिन इसको दोहराया नहीं जा सकता।

- 1..1: इससे अभिप्रेत है कि यह मद अनिवार्य है और इसका उल्लेख केवल एक बार ही किया जा सकता है।
- 1..ढ: इससे अभिप्रेत है कि यह मद अनिवार्य है और इसको एक बार से अधिक दोहराया नहीं जा सकता।
- 0..ढ : इससे अभिप्रेत है कि यह मद वैकल्पिक है किंतु इसको कई बार दोहराया जा सकता है । उदाहरणार्थ : पूर्व बीजक संदर्भ वैकल्पिक है किंतु यदि अपेक्षित हो तो व्यक्ति पूर्व में किए गए अनेक बीजक संदर्भों का उल्लेख कर सकता है।

	-	73/17		_														15	
	Explanatory Notes of the Field				It is the version of schema. It will be used to	keep track of version of Invoice specification.	This will be a unique reference number for	this invoice. It can be generated by	application based on the Algorithm provided	by E-Invoice system or can be left blank. In	case this field has been left blank E-Invoice	system will generate it and respond back in	response to registration request. In case	application send this number then e-Invoice	system will validate it and after validation	registered same number against this invoice.	Invoice will only be valid once it has this	number and it is registered on E-invoice	system
एनवी -01 देखे)	Sample Value of the field			N .	1.0		649b01ft					e e							
प्ररूपजीएसटीआई एन वी -01 (नियम ४८ देखे)	Technical	Field	Specificatio	ns	string(Max	length:10)	string(Max	length:50)									50		
E	ls it	Mandatory	on invoice?		Mandatory		Mandatory						ď						
	Small	Description	of the field		Version	number	Invoice	Refernce	Number	200					0				
	Cardi	nality			1:		01												
	Technical Field	name			Version		IRN					×						8	
	ഗ	Š			0		-												

	T	1		Т			1
This will be the code to identify type of supply, some of the examples are mentioned. It will have also code for bill of entry, invoice and other type of documents. B2C invoice can be mentionted as type and based on that some fields will become optional. Detail JSON schema will mention these details later.	Type of the Document Can be used as Regular for Bill of Supply and Delivery Challanetc	It will be as per invoice number rule mentionted in CGST/SGST rule. Rule to be checked.	The date when the Invoice was issued. Format "DD/MM/YYYY"	It depicts an additional currency in which all Invoice amounts can be given along with INR. one additional currency shall be used in the Invoice.	Is the liability payable under reverse charge		
B2B/B2C/SEZWP/SEZW OP/EXPWP/EXPWOP/D EXP/ISD/BOS/DC	Regular / CreditNote / DebitNote	Sa/1/2019	21/7/2019	USD	>		21-07-19
string(Max length:10)	Drop Down	string(Max length:16)	string (DD/MM/Y YYY)	string(Max length:16)	Character		string (DD/MM/Y YYY)
Mandatory	Mandatory	Mandatory	Mandatory	Optional	optional	Optional	Mandatory (if this section is selected or used)
Code for Invoice type	Sub_Code for Invoice type	Invoice number	Invoice Date	Currency	Reverse Charge	7	Invoice period start date
7:	1:1	11	1.1	11	01	01	£.:
Invoice_type_code	Invoice_Subtype_co de	InvoiceNum	InvoiceDate	Invoice_currency_co de	Reversecharge	Delivery_or_Invoice_ Period	Invoice_Period_Start _Date
7	က	4	သ	ဖ	7	8	o o

		4	This is the reference of original invoice to be provided in the case of debit and credit notes. In mere invoicing this is not required. It is required to keep future expansion of e	versions of Credit notes, Debit Notes and other documents requried under GST	This reference is kept for user to provide any additional fields for eg., some branch, their user id, their employee id, sales centre reference etc.			This reference is kept for user to provide their receipt advice details to their customer.
21-07-19			Sa/1/2019		KOL01	21-07-19		CREDIT30
string (DD/MM/Y YYY)			string(Max length:16)		string(Max length:20)	string (DD/MM/Y YYY)		string(Max length:20)
Mandatory (if this section is selected or used)	Optional		Mandatory (if this section is	nsed)	Optional	Mandatory (if this section is selected or used)		Optional
Invoice Period End date			Detail of Base Invoice which is	amended by subsequent document	Invoice reference	Date of Invoice		Terms reference
.	01	0n	-		1 .	- :	01	01
10 Invoice_Period_End 11 _Date	Order and Sales Order Reference	Preceding Invoice Reference	Preceeding_Invoice_ Number		Invoice_Document_ Reference	Preceeding_Invoice_ Date	Other References	Receipt_Advice_Ref erence
01	-	12	<u>6</u>		41	15	16	17

This reference is kept for mentioning number or detail of Lot or Tender if supplies are made under such Lot or tender	This reference is kept for mentioning contract number if supplies are made under any	An additional field for provision of any additional reference number for such such	This reference is kept for mentioning Project number if supplies are made under any	Specific Project	00-01-00	A group of business terms providing information about the Supplier.	Name as appearing in PAN of the Supplier	A name by which the Supplier is known, other than Supplier name (also known as	GSTIN of the supplier
TENDERJAN2020	CONT23072019	EXT23222	PJTCODE01	Vendor PO /1	21-07-19		The Institute of Charetred Accountants of India	ICAI	29AADFV7589C1ZO
string(Max length:20)	string(Max length:20)	string(Max length:20)	string(Max length:20)	string(Max length:16)	string (DD/MM/Y YYY)		string(Max length:100)	string(Max length:100)	Alphanume ric with 15 characters
Optional	Optional	Optional	Optional	Optional	Optional	Mandatory	Mandatory	Optional	Mandatory
Lot / Batch Reference	Contract Number	Any other reference	Project Reference	Vendor PO Reference number	Vendor PO Reference date		Supplier_Leg al_Name	Trade Name of Supplier	Gstin of the Supplier
-	01	01	01	01	01		£.	1 0	<u>-</u>
Tender_or_Lot_Reference	Contract_Reference	External_Reference	Project_Keference	RefNum	RefDate	Supplier Information	Supplier_Legal_N ame	Supplier_trading_n ame	Supplier_GSTIN
6 6	2 6	70	. 7	22	23	24	25	56	27

			-								1	
	~ .	\										
Address of the Supplier	City of the Supplier	City of the Supplier	State of the Supplier	Pincode of the Supplier	Contact number of the Supplier	Email id of the Supplier.	Header for Buyer information	It will be legal name of buyer	It will be Trade Name of buyer	GSTIN of the Buyer	Place of supply code of Supply	Address of the Buyer
Vasanth Nagar	Bangalore	Bangalore	Karnataka	560087	666666666	Supplier@icai.com		Adarsha	Adarsha	29AACCR7832C1ZD	29	Address
string(Max length:100)	string(Max length:100)	string(Max length:50)	string(Max length:50)	string(Max length:6)	string(Max length:12)	string(Max length:50)		string(Max length:100)	string(Max length:100)	string(Max length:15)	String(Max length:2)	string(Max length:100)
Mandatory	Optional	Optional	Mandatory	Mandatory	Optional	Optional	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory
Supplier address1	Supplier address 2	Supplier address 2	Place	Pincode	Phone	eMail id		Buyer Legal name	Buyer Legal name	GSTIN	State code	Address1
	1 0	<u>-</u>	<u>-</u>	- -	0	1 0	11	-	- -	- -	1	1-1-
Supplier_Address1	Supplier_Address2	Supplier_City	Supplier_State	Supplier_Pincode	Supplier_Phone	Supplier_Email	Buyer Information	Billing_Name	Billing_Trade_Na me	Billing_GSTIN	Billing_POS	Billing_Address1
28	29	30	31	32	33	34	35	36	37	38	30	40

			-						
Address of the Buyer	State of the Buyer	Pincode of the Buyer	contact number of the Buyer	Email id of the buyer. This should be provided to help E-Invoicing system to receive this invoice on mail.	Header for Payee Information - person to whom amount is payable. Optional for cases where payment is to be made to a person other than Supplier	Name of the person to whom payment is to be made	Account number of Payee	Cash/Credit/Direct Transfer	A group of business terms to specify Branch of Payee
Address	Bangalore	560002	080 2223323	billing@icai.com	a			Cash/Credit/Direct Transfer	
string(Max length:100)	string(Max length:50)	string(Max length:6)	string(Max length:12)	string(Max length:50)		string(Max length:100)	string(Max length:18)	string(Max length:6)	string(Max length:11)
optional	Mandatory	Mandatory	Optional	Optional	optional	Mandatory	Mandatory	Mandatory	Mandatory
Address2	Place	pincode	Phone number	eMail id		Payee name	Account Number	Payment mode	Financial Institution Branch (IFSC Code)
0 -	1	- -	1 0	1 0	10	 -:	1	1	
Billing_Address2	Billing_State	Billing_Pincode	Billing_Phone	Billing_Email	Payee Information (Seller payment information)	Payee_Name	Payee_Financial_ Account	ModeofPayment	Financial_Institution_ Branch
41	42	43	44	45	46	47	48	49	50

Terms of Payment with the recipient if to be provided	A group of business terms providing information about the payment.	A group of business terms to specify credit transfer payments.	A group of business terms to specify a direct debit.	The date when the payment is due. Format "DD-MM-YYYY".	A group of business terms providing information about where and when the goods and services invoiced are delivered.		Mention og E commerce operator is supply is made through him	Mention og E commerce operator is supply is made through him		A group of business terms providing information about the goods and services invoiced.
				30-11-2019				29		
string(Max length:50)	string(Max length:50)	string(Max length:50)	string(Max length:50)	Numeric (Min length:1 Max length:3)		Refer A 1.1	string(Max length:15)	String(Max length:2)	,	Refer A 1.2
Optional	Optional	Optional	Optional	Optional	Mandatory	Mandatory	Optional	Optional	Mandatory	Mandatory
Payment Terms	Payment Instruction	9		Due date of Credit		DISPATCH from details	eCommerce GSTIN	State code	,	Items
01	01	01	01	01	7	<u>-</u>	01	01	L	
Payment_Terms	Payment_Instruction	Credit_Transfer	Direct_Debit	CreditDays	Delivery_Information	DispatchFromDeta ils	ECOM_GSTIN	ECOM_POS	Invoice Item Details	List {items}
51	25	53	54	22	56	57	28	29	09	61

	0	When tax currency code is provided, two instances of the tax total must be present, but only one with tax subtotal	Sum of all Invoice line net amounts in the Invoice. Must be rounded to maximum 2 decimals.	Sum of all allowances on document level in the Invoice. Must be rounded to maximum 2 decimals.	Sum of all charges on document level in the Invoice. Must be rounded to maximum 2 decimals.	The total amount of the Invoice without GST. Must be rounded to maximum 2 decimals	The sum of amounts which have been paid in advance. Must be rounded to maximum 2 decimals.	The outstanding amount that is requested to be paid. Must be rounded to maximum 2 decimals.	
·	Refer A 1.3	Decimal (10,2)	Decimal (10,2)	Decimal (10,2)	Decimal (10,2)	Refer A 1.3	Decimal (10,2)	Decimal (10,2)	
Mandatory _	Mandatory R	Mandatory D	optional (optional (Optional	Mandatory	Mandatory	Optional
5 -	Bill TotalDetails	Total Tax Amount	Item level net amount	total discount	total other charges	Break up of the tax rate at invoice level	Paid amount	Payment Due	
11	11	1.1	01	01	01		<u></u>	11	01
Document Total	TotalDetails	Tax_Total	Sum_of_Invoice_line _net_amount	Sum_of_allowances _on_document_level	Sum_of_charges_on _document_level	PreTaxDetails	Paid_amount	Amount_due_for_pa yment	Extra Information
62	63	64	65	99	29	89	69	02	71

72	Tax_Scheme	-	GST, Excise, Custom, VAT eyc.	Mandatory	string(Max length:4)	GST,CUST, VAT etc	GST,CUST, VAT etc Mandatory element. Use "GST"
73	Remarks	01	Remarks/Not e	Optional	string(Max length:100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the Invoice as a whole. Such as the reason for any correction or assignment note in case the invoice has been factored.
74	Additional_Supportin g_Documents	0n		optional	10 10		
75	Additional_Supportin g_Documents_url	01	Supporting document URLs	optional	string(Max length:100)		A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).
92	Additional_Supportin g_Documents	01	Supporting document in base64 format.	optional	string(Max length:1000)	,	A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).

A group of business terms providing information about allowances or charges applicable at invoice level as sometime discount or charges may be applicable on invoice level not on line item level.		GSTIN :: 29AMRPV8729L1Z1	1/2/3/4	20	SPURTHI R	TA120; Mandatory if the mode of transport is other than by Road	20/9/2017	KA12KA1234 or KA12K1234 or KA123456 or KAR1234	
		29AADFV7589C1ZO	ı	1	1 -	I	21-07-2019	1	
Decimal (10,2)		Alphanumeric with 15 characters	Drop Down - Fixed	Decimal (10,2)	string(Max length:100)	ı	string (DD/MM/YYY Y)	string(Max length:20)	
optional	Optional	Optional	Road / Rail / Air / Ship	×				Optional	Mandatory
Total Value of allowances and charges at invoice level		Transporter Id	Mode of transportatio n	Distance of transportation	Transporter Name	Transporter Doc No	Transporter Doc Date	Vehicle No	,
01	01	11	11	11	01	01	01	7:	01
Invoice_Allowances_ 01 or_Charges	Eway Bill Details	Transporter ID	transMode	transDistance	transporterName	transDocNo	transDocDate	vehicleNo	Signature Detials
77	78	79	80	2		83	84	82	88

8			spc	spc	spc 7	spc -	sp -	sp -	sp.
an optional field since it is signed by the GSTN Portal also and data travels thry secured platform			A group of business terms providing information about the address to which goods and services invoiced were or are delivered.	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.	A group of business terms providing information about the address to which goods and services involced were or are delivered.	A group of business terms providing information about the address to which goods and services invoiced were or are delivered	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.	A group of business terms providing information about the address to which goods and services involved were or are delivered.
DSC KEY Hash		Sample Value	Adarsha	Adarsha	36AABCT2223L1ZF	Address	Address	Bangalore	560001
		Field Specifications	string(Max length:60)	string(Max length:60)	string(Max length:100)	string(Max length:50)	string(Max length:50)	string(Max length:50)	string(Max length:6)
			Mandatory	Mandatory	Mandatory	Mandatory	Optional	Optional	Mandatory
Digital Signature of the Document		Description	ShippingTo_ Legal_Name	ShippingTo_ Trade_Name	ShippingTo_ GSTIN	ShippingTo_ Address1	ShippingTo_ Address2	ShippingTo_ Place	ShippingTo_ Pincode
7:	01		7:	11	11	11	01	01	7:
DSC	A 1.0 ShipTo Details	Parameter Name	ShippingTo_Name	ShippingTo_Name	ShippingTo_GSTIN	ShippingTo_Address	ShippingTo_Address 2	ShippingTo_Place	ShippingTo_Pincode
87		s δ	-	-	7	က	4	5	ဖ

ding which goods	e delivered. ling which goods	e delivered. ling which goods	d delivered.			erefrom	erefrom	erefrom	refrom	refrom	refrom	
A group of business terms providing information about the address to which goods	A group of business terms providing information about the address to which goods	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.				Detail of person and address wherefrom goods are dispatched	Detail of person and address wherefrom goods are dispatched	Detail of person and address wherefrom goods are dispatched	Detail of person and address wherefrom goods are dispatched	Detail of person and address wherefrom address are dispatched	Detail of person and address wherefrom goods are dispatched.	
Karnataka	Supply/export/Jobwork	Regula/BilTo/ShipTo		Sample Value		ICAI	Vasanth Nagar	Millers Road	Bangalore	Karnataka	560087	
string(Max length:100)	String(Max length:2)	String(Max length:2)		Field	Specifications	string(Max length:60)	string(Max length:100)	string(Max length:100)	string(Max length:100)	String(Max length:2)	string(Max length:6)	
Mandatory	Mandatory	Mandatory				Mandatory	Mandatory	Optional	Optional	Mandatory	Mandatory	
ShippintTo_ State	Supply Type	Transacion Mode		Description		Company_Na me	Address1	Address2	Place	State	Pincode	
			m Details			1	1.	01	7:	11	1:-	1.5
ShippintTo_State	SubsupplyType	TransactionMode	A 1.1 DispatchFrom Details	Parameter Name		Company_Name	Address1	Address2	City	State	Pincode	A 1.2 Item
	ω	တ		S	2	-	2	7		4	2	

1	7	T	\top					T	7									4			ja
		The identification scheme identifier of the Item classification identifier	Specify whether supply is that of Services or	A code for classifying the item by its type or nature.	Batch number details are important to be mentioned for certain set of manufacturers	Barcoding if to be provided need to be specified	The quantity of items (goods or services) that is charged in the Invoice line.	Detail of any FOC item	The unit of measure that applies to the	invoiced quantity. Codes for unit of packaging	from UNECE Recommendation No. 21 can	be used in accordance with the descriptions	in the "Intro" section of UN/ECE	Recommendation 20, Revision 11 (2015):	The 2 character alphanumeric code values in	UNECE Recommendation 21 shall be used.	To avoid duplication with existing code	values in UNECE Recommendation No. 20,	each code value from UNECE	Recommendation 21 shall be prefixed with	an "X", resulting in a 3 alphanumeric code
																		â	·		
Sample Value																					
Sample	1,2,3	Mobile	N/X	1122	galaxy	b123	10		Box												
ations		ax 00)	er	ax (1.3.1	ax 0)	(13,3)	(13,3)	ax	_											
Field Specifications	ij	string(Max length:300)	Character	string(Max length:8)	Refer A 1.3.1	string(Max length:30)	Decimal (13,3)	Decimal (13,3)	string(Max	length:8)											
	ndatory	onal	Optional	onal	onal	onal	ındatory	onal	onal			,	N.				112-4	70 10-2			
	Man	optiona	Opti	Optiona	Optional	Optional	Man	Optional	Optional			.55									
Description	Serial Number	Item description	ISService	HSN code	:	ItemBarcde	Quantity	free quantity	mon												
	11	01	01	01	10	01	11	01	01												
Parameter Name	SLNO	Item Description	ISService	HSN code	Batch	Barcode	Quantity	FreeQty	UQC			**								4	
o δ	-	2	က	4	2	9	7	∞	တ		857										
						***************************************	-														

	the price	SST, after e Item net gross if they are	the Item et price.	ally this ses, when sseable e used for.	efore n not be	centage
when used as a unit of measure.	The number of item units to which the price applies.	The price of an item, exclusive of GST, after subtracting item price discount. The Item net price has to be equal with the Item gross price less the Item price discount, if they are both provided. Item price can not be negative.	The total discount subtracted from the Item gross price to calculate the Item net price.	This is the Value after the Tax. Ideally this would be taxable value in most cases, when ever there is a change in the assesseable value then pretax amount should be used for.	The unit price, exclusive of GST, before subtracting Item price discount, can not be negative	The GST rate, represented as percentage that applies to the invoiced item.
	500.5	5000		50	5000	5
	Decimal (10,2)	Decimal (10,2)	Decimal (10,2)	Decimal (10,2)	Decimal (13,2)	Decimal(3,2)
	Mandatory	Optional	Optional	Optional	Mandatory	Mandatory
	Item Rate per quantity	gross amount	discount amount	Pretax	net amount	Rate
	1.1	- :-	01	10	11	11
	Rate	GrossAmount	DiscountAmount	PreTaxAmount	AssesseebleValue	GST Rate
	10	-	12	<u>რ</u>	41	15

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ing n by emption		er .			ng llicable to f business charges able to the	e. The nclusive of as well as ided to		ng the
A group of business terms providing information about GST breakdown by different categories, rates and exemption reasons					A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole.	The total amount of the Invoice line. The amount is "net" without GST, i.e. inclusive of line level allowances and charges as well as other relevant taxes. Must be rounded to maximum 2 decimals.	Reference of purchase order.	A group of business terms providing the monetary totals for the Invoice.
	650.00	650.00	65.00	65.00				5000
ndatory Decimal(11,2)	Decimal(11,2)	Decimal(11,2)	Decimal(11,2)	Decimal(11,2)	Decimal(11,2)	Decimal(11,2)	String (50)	Decimal (13,2)
Mandatory	Mandatory	Mandatory	Optional	Optional	Optional	Optional	optional	Optional
IGST Amount as per item	CGST Amount as per item	SGST Amount as per item	CESS Amount as per item	State cess amount as per item	Other if any	Invoice line Net Amount	Reference to purchase order	net amount
01	01	10	01	01	01	01	01	11
lamt	Camt	Samt	Csamt	StateCessAmt	OtherCharges	Invoice_line_net_am ount	OrderLine_Refere nce	ItemTotal
9	17	8	19	20	21	52	23	24

Optional Optional Optional Optional Optional Optional																						
Optional String(Max length:2) Mandatory Mandatory Pield Specifications Optional Decimal(11,2)	try like oe					ad Iliv	CGST&	As there is	atory,	inst all		ecified	ecified		Sciffed		Scified					
Optional String(Max length:2) Mandatory Field Specifications Optional Decimal(11,2)	This is to specify item origin count mobile phone sold in India could the manufactured in China					Appropriate taxes based on rule w	applicable. For example either of	SGST or IGST will be mandatory.	no way to show conditional manda	optional has been mentionted aga	taxes.	Taxable value as per Act to be spe	Taxable value as per Act to be spe		Taxable value as per Act to be spe		Taxable value as per Act to be spe			Tax Rate		
Optional					Sample Value											-						
option op	String(Max length:2)	Refer A 1.3.2			Field Specifications	Decimal(11,2)					(0.45)	Decimal(11,2)	Decimal(11,2)		Decimal(11,2)		Decimal(11,2)			Decimal(11,2)	Decimal(11,2)	Decimal(11,2)
n country m ription Amount r invoice T Amount r invoice Amount r invoice Amount r invoice cess int as per e e ate les	optional	Optional	8	Mandatory		Optional				×	10000	Optional	Optional		Optional		Optional			Optional	Optional	Optional
Origin of itel of itel of itel of itel of itel of itel or of itel	Origin country of item	ā			Description	IGST Amount	as per invoice				POST Amount	as per invoice	SGST Amount	as per invoice	cess Amount	as per invoice	State cess	Amount as per	invoice	Tax Rate	Charges	Charges
0.0 0.1 0 0.1	0	01		1.7		01					7	- : :	01		01		01			01	01	01
		SerialNoDetails	-	Ø	Parameter Name	IGSTValue					one/TSDD		SGSTValue		CESSValue		StateCessValue			Rate	Freight	Insurance
25 S S S S S S S S S S S S S S S S S S S	25	56			o Se	-					0	1	က		4		2			9	7	8

			T	ПТ	T		Т	7	1	т-	
	ing blicable to of business t charges able to the	voice total	ith GST. decimals.		D .		nt to be ufacturers				
	A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole	The amount to be added to the invoice total to round the amount to be paid. Must be rounded to maximum 2 decimals.	The total amount of the Invoice with GST. Must be rounded to maximum 2 decimals.				Batch number details are important to be mentioned for certain set of manufacturers	Expiry Date of the Batch	Warranty Date of the ITEM		
						Sample Value					
Decimal(11,2)	Decimal(11,2)	Decimal(11,2)	Decimal(11,2)			Field Specifications	string(Max length:20)	string (DD/MM/YYYY)	string (DD/MM/YYYY)		
Optional	Optional	Optional	Mandatory				Mandatory	optional	Optional		g.
Charges	Pretax/post charges	roundoff value	Total amount			Description	Batch number/name	Expiry Date	Warranty Date		
01	0 	01	1.1		1		11	01	01		01
Packaging and Forwarding	Other Charges	Roundoff	Total Invoice Value		A 1.3.1 Batch Details	Parameter Name	BatchName	Batch Expiry Date	WarrantyDate		A 1.3.2 Serial Number Details
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<u>e</u>	,													ne								
Sample Value														Sample Value	·							
Sa					-								_	Sar				_				
	Specifications	(Max	1:15)	,		(Max	:10)	(Мах	:10)						Specifications	Max	:100)		Decimal(11,2)			Decimal(11,2)
Field	Speci	string(Max	length: 15)			string(Max	length: 10)	string(Max	length: 10)					Field	Specif	string(Max	length: 100)		Decim			Decim
		Optional				Optional		Optional								Optional			Optional			Optional
-					e											-	<u>a</u>	-	ŏ		<u> </u>	Ö
Description		Serial Number	in case of each	item having	unique number	other detail of	serial number	other detail of	serial number					Description		×	ledger/particula		x on	gross amount	or any other	ıı
Desc		Serie	in ca	item	unidi	othe	seria	other	seria					Desc		Pretax	ledge	ត	Pretax on	gross	or an	Amount
		1				01		01														
me											PreTay	<u> </u>		ne		ars						
Parameter Name		SerialNumber				etail1	_	etail2						Parameter Name		Pretax Particulars						
Param		Serial				OtherDetail1		OtherDetail2			A 133	Details		Param		Pretax			TaxOn			Amount
S	Š	-				7		ო					(SO !	0 N	-			7			က

6. यह अधिसूचना 01 जनवरी, 2020 से प्रभावी हुई समझी जाएगी ।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार, रीना बाबासाहेब कंगाले, सचिव.

अटल नगर, दिनांक 3 जनवरी 2020

क्रमांक एफ-10-02/2020/वाक/पांच (02).— भारत के संविधान के अनुच्छेद 348 के अनुसरण में इस विभाग की अधिसूचना क्रमांक एफ-10-02/2020/वाक/पांच(02), दिनांक 03-01-2020 का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्द्वारा प्रकाशित किया जाता है.

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार, रीना बाबासाहेब कंगाले, सचिव

Atal Nagar, the 3rd January 2020

NOTIFICATION No. 02/2020 – State Tax

No. F-10-02/2020/CT/V(02).—In exercise of the powers conferred by section 164 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017), the State Government hereby makes the following rules further to amend the Chhattisgarh Goods and Services Tax Rules, 2017, namely:-

- 1. (1) These rules may be called the Chhattisgarh Goods and Services Tax (Amendment) Rules, 2020.
- (2) Save as otherwise provided in these rules, they shall come into force on the of this notification.
- 2. In the Chhattisgarh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 117,-
- (a) in sub-rule (1A), with effect from the 31st December 2019, for the figures, letters and word "31st December, 2019", the figures, letters and word "31st March, 2020" shall be substituted;
- (b) in sub-rule (4), in clause (b), in sub-clause (iii), in the proviso, for the figures, letters and word "31st January, 2020", the figures, letters and word "30th April, 2020" shall be substituted.
- 3. In the said rules, in **FORM REG-01**, in Part-B, for serial numbers 12 and 13 and the entries relating thereto, the following shall be substituted, namely:-

" 12.	Are you applying for registration as a SEZ Unit?	Yes □		No	
	(i) Select name of SEZ				\bigvee
	(ii) Approval order number and date of order				
	(iii) Period of validity	From	DD/MM/YYYY	То	DD/MM/YYYY
	(iv) Designation of				

	approving authority					<u> </u>
13.	Are you applying for registration as a	Yes □	n	No		
	SEZ Developer?			=		
	(i) Select name of SEZ Developer		a		∇	
	(ii) Approval order number and date of order					
	(iii) Period of validity	From	DD/MM/YYYY	То	DD/MM/YYYY	
	(iv) Designation of approving authority					,,

4. In the said rules, in FORM GSTR-3A,-

- (a) in serial number 2 under the heading "Notice to Return Defaulter u/s 46 for not filing Return", for the words "tax liability will", the words "tax liability may" shall be substituted;
- (b) after serial number 4 under the heading "Notice to Return Defaulter u/s 46 for not filing Return", the following serial numbershall be inserted, namely:-
- "5. This is a system generated notice and does not require signature.";
- (c) in serial number 3 under the heading "Notice To Return Defaulter U/S 46 For Not Filing Final Return Upon Cancellation Of Registration", for the words "tax period will", the words "tax period may" shall be substituted;
- (d) after serial number 4 under the heading "Notice To Return Defaulter U/S 46 For Not Filing Final Return Upon Cancellation Of Registration", the following serial numbershall be inserted, namely:-
- "5. This is a system generated notice and does not require signature.".
- 5. In the said rules, for FORM INV-01, the following form shall be substituted, namely:-

"Note: Cardinality Means occurance of field in the schema. Below are the the meaning of various symbol used in this column:

0..1: It means this item is optional and even if mentioned can not be repeated

1..1: It means that this item is mandatory and can be mentioned only once.

0..n: It means this item is optional but can be repated many times. For example: Previous invoice reference is optional but if required one dan 1..n: It means this item is mandatory and can be repeated more than once mention many previous invoice reference.

_						_		-													
				× =	Season o	be used	_ a		umber for	>0	<u> </u>	an be left	left blank	and	stration	this	III validate	same	ice will	ber and it	٠,,
		Explanatory Notes of the Field				It is the version of schema. It will be used	to keep track of version of Invoice	specification.	This will be a unique reference number for	this invoice. It can be generated by	application based on the Algorithm	provided by E-Invoice system or can be left	blank. In case this field has been left blank	E-Invoice system will generate it and	respond back in response to registration	request. In case application send this	number then e-Invoice system will validate	it and after validation registered same	number against this invoice. Invoice will	only be valid once it has this number and it	is registered on E-invoice system.
		Exp				lt is	t k	spe	This	this	арр	pro	blar	마	resp	red	nun	it ar	nun	only	is re
FORM GST INV – 1	(See rules 48)	Sample Value of the field				1.0			649b01ft												
FORM	(See	Technical	Field	Specificatio	ns	string(Max	length:10)		string(Max	length:50)											
		ls it	Mandato	ry on	invoice?	Mandato	<u>></u>		Mandato	2								2			
		Small	Descripti	on of the	field	Version	number		Invoice	Refernce	Number										
		Cardi	nalit	>		11			01												
		Technical Field	name			Version			IRN			**									
		S	8			0			Н	9	il					2					

This will be the code to identify type of supply, some of the examples are mentioned. It will have also code for bill of entry, invoice and other type of documents. B2C invoice can be mentionted as type and based on that some fields will become optional. Detail JSON schema will mention these details later.	Type of the Document Can be used as Regular for Bill of Supply and Delivery Challan etc	It will be as per invoice number rule mentionted in CGST/SGST rule. Rule to be checked.	The date when the Invoice was issued. Format "DD/MM/YYYY"	It depicts an additional currency in which all Invoice amounts can be given along with INR. one additional currency shall be used in the Invoice.	Is the liability payable under reverse charge	
B2B/B2C/SEZWP/SEZWOP/EX PWP/EXPWOP/DEXP/ISD/BO S/DC	Regular / CreditNote / DebitNote	Sa/1/2019	21/7/2019	USD	>	
string(Max length:10)	Drop Down	string(Max length:16)	string (DD/MM/Y YYY)	string(Max length:16)	Character	
Mandato	Mandato	Mandato ry	Mandato	Optional	optional	Option al
Code for Invoice type	Sub_Cod e for Invoice type	Invoice number	Invoice Date	Currency	Reverse Charge	
11	11	11	11	11	01	01
Invoice_type_code	Invoice_Subtype_co de	InvoiceNum	InvoiceDate	Invoice_currency_c ode	Reversecharge	Delivery_or_Invo ice_Period
7	ო	4	υ	9	7	∞

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				invoice to and credit not future it notes, ats requried	o provide ne branch, sales
				This is the reference of original invoice to be provided in the case of debit and credit notes. In mere invoicing this is not required. It is required to keep future expansion of e versions of Credit notes, Debit Notes and other documents requried under GST	This reference is kept for user to provide any additional fields for eg., some branch, their user id, their employee id, sales
a · · · ·					
21-07-19	21-07-19			Sa/1/2019	KOL01
string (DD/MM/Y YYY)	string (DD/MM/Y YYY)			string(Max length:16)	string(Max length:20)
Mandato ry (if this section is selected or used)	Mandato ry (if this section is selected or used)	Option al		Mandato ry (if this section is selected or used)	Optional
Invoice period start date	Invoice Period End date			Detail of Base Invoice which is being amended by subseque nt documen t	Invoice reference
11	11	01	0n	11	1.1
Invoice_Period_Star 11 t_Date	Invoice_Period_End _Date	Order and Sales Order Reference	Preceding Invoice Reference	Preceeding_Invoice Number	Invoice_Document_ Reference
0	10	11	12	13	14

		513 5 55	provide		ning	r if t or tender	ning	hade	f any	such	ning	ade under			
centre reference etc.			This reference is kept for user to provide	their receipt advice details to their customer.	This reference is kept for mentioning	number or detail of Lot or Tender if supplies are made under such Lot or tender	This reference is kept for mentioning	contract number if supplies are made under any specific Contract	An additional field for provision of any	additional reference number for such supply.	This reference is kept for mentioning	Project number if supplies are made under any specific Project	0		
	21-07-19		CREDIT30	e.	TENDERJAN2020		CONT23072019		EXT23222		PJTCODE01		Vendor PO /1		
	string (DD/MM/Y YYY)		string(Max	length:20)	string(Max	lengul:20)	string(Max	length:20)	string(Max	length:20)	string(Max	length:20)	string(Max	length:16)	
	Mandato ry (if this section is	or used)	Optional		Optional		Optional		Optional		Optional	0	Optional		
	Date of Invoice		Terms	reference	Lot / Batch	Reference	Contract	Number	Any	other reference	Project	Referenc e	Vendor	PO Referenc	e number
	11		01		01		01		01		01		01		
	Preceeding_Invoice _Date	Other References	Receipt_Advice_Ref	erence	Tender_or_Lot_Ref		Contract_Reference		External_Reference		Project_Reference		RefNum	P	÷
ī	15	16	17	, a	18		19	i i	20		21		22		

	ding	e Supplier	known, cnown as				1 5 000		and content or		
00-01-00	A group of business terms providing information about the Supplier.	Name as appearing in PAN of the Supplier	A name by which the Supplier is known, other than Supplier name (also known as Business name).	GSTIN of the supplier	Address of the Supplier	City of the Supplier	City of the Supplier	State of the Supplier	Pincode of the Supplier	Contact number of the Supplier	Email id of the Supplier.
21-07-19	e e	The Institute of Charetred Accountants of India	ICAI	29AADFV7589C1ZO	Vasanth Nagar	Bangalore	Bangalore	Karnataka	560087	6666666666	Supplier@icai.com
string (DD/MM/Y YYY)		string(Max length:100)	string(Max length:100)	Alphanume ric with 15 characters	string(Max length:100)	string(Max length:100)	string(Max length:50)	string(Max length:50)	string(Max length:6)	string(Max length:12)	string(Max length:50)
Optional	Mandat ory	Mandato	Optional	Mandato ry	Mandato ry	Optional	Optional	Mandato ry	Mandato ry	Optional	Optional
Vendor PO Referenc e date		Supplier_ Legal_Na me	Trade Name of Supplier	Gstin of the Supplier	Supplier address1	Supplier address 2	Supplier address 2	Place	Pincode	Phone	eMail id
01	11	1	0	1	1	0	1	1	.; -;	0	0
RefDate	Supplier Information	Supplier_Legal_N ame	Supplier_trading_ name	Supplier_GSTIN	Supplier_Address 1	Supplier_Address	Supplier_City	Supplier_State	Supplier_Pincode	Supplier_Phone	Supplier_Email
23	24	25	26	27	28	29	30	31	32	33	34

Bu	Buyer	11		Mandat			Header for Buver information	
Infor	Information			ory				
Bill	Billing_Name	1	Buyer Legal	Mandato	string(Max length:100)	Adarsha	It will be legal name of buyer	
			name					
Bil	Billing_Trade_Na	1	Buyer	Mandato	string(Max	Adarsha	It will be Trade Name of buyer	T
me		Н	Legal	<u>></u>	length:100)			
*			name					
Bil	Billing_GSTIN	1	GSTIN	Mandato	string(Max	29AACCR7832C1ZD	GSTIN of the Buyer	
		1		<u>></u>	length:15)			
<u>8</u>	Billing_POS	1	State	Mandato	String(Max	29	Place of supply code of Supply	T
		1	code	<u>></u>	length:2)			
Bi	Billing_Address1	1	Address1	Mandato	string(Max	Address	Address of the Buyer	I
		1		2	length:100)		•	
<u>.</u>	Billing_Address2	0	Address2	optional	string(Max	Address	Address of the Buyer	T
		1	, 1		length:100)			
Bil	Billing_State	1	Place	Mandato	string(Max	Bangalore	State of the Buyer	T
		-		ry	length:50)			
Bi	Billing_Pincode	1.	pincode	Mandato	string(Max	560002	Pincode of the Buyer	
		П		ry	length:6)			
B	Billing_Phone	0	Phone	Optional	string(Max	080 2223323	contact number of the Buyer	
		7	number		length:12)			
Bil	Billing_Email	0	eMail id	Optional	string(Max	billing@icai.com	Email id of the buyer. This should be	
		- 1			length:50)		provided to help E-Invoicing system to	
							receive this invoice on mail.	

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erson to nal for ade to a	yment is			cify	ent if to	8	cify credit	cify a	e. Format
Header for Payee Information - person to whom amount is payable. Optional for cases where payment is to be made to a person other than Supplier	Name of the person to whom payment is to be made	Account number of Payee	Cash/Credit/Direct Transfer	A group of business terms to specify Branch of Payee	Terms of Payment with the recipient if to be provided	A group of business terms providing information about the payment.	A group of business terms to specify credit transfer payments.	A group of business terms to specify a direct debit.	The date when the payment is due. Format "DD-MM-YYYY".
Head whor cases persc	Name to be	Accol	Cash/	A gro Branc	Term be pr	A gro inforr	A gro transi	A gro direct	The d"DD-n
			Cash/Credit/Direct Transfer						30-11-2019
	string(Max length:100)	string(Max length:18)	string(Max length:6)	string(Max length:11)	string(Max length:50)	string(Max length:50)	string(Max length:50)	string(Max length:50)	Numeric (Min length:1 Max length:3)
optiona I	Mandato ry	Mandato ry	Mandato ry	Mandato ry	Optional	Optional	Optional	Optional	Optional
	Payee name	Account Number	Payment mode	Financial Institution Branch (IFSC Code)	Payment Terms	Payment Instructio n			Due date of Credit
01	1	11	11	11	01	01	01	01	01
Payee Information (Seller payment information)	Payee_Name	Payee_Financial_ Account	ModeofPayment	Financial_Institution _Branch	Payment_Terms	Payment_Instructio n	Credit_Transfer	Direct_Debit	CreditDays
46	47	48	49	20	51	52	53	54	25

Delivery_Informal Line 11 Mondate provided are delivered. A group of business terms providing information about where and when the goods and services invoiced are delivered. DispatchFromDet 1 DISPATC Mandato Refer A 1.1 Refer A 1.2 Refer A 1.2		T .		Т									Т			ļ			·	5		Т		
11 Mandat Refer A 1.1 1 DISPATC Mandato Refer A 1.1 1 H from ry details 1 Inegth:15) 0 State Optional String(Max 29 length:12) 0 State Optional String(Max 29 length:12) 1 Ory Refer A 1.2 1 Nandato Refer A 1.2 1 Nandato Refer A 1.3 1 Ory Nandato 1 Total Tax Mandato 1 Amount ry 1 Total Tax Mandato 1 Amount ry 1 Item optional 1 Itew optional 1 Itevel net amount 1 Itevel net amount 1 O.1 total 1 O.2 total	ing en the elivered		en e e i	r is supply	r is supply			מט	services			1, 1,201				ed, two	present,	a	ts in the	mnm 2		nt level in	maximum	
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56 64 65 66 66 67 68 69 69 66 66 67 68 69 66 66 67 68 69 69 69 66 66 67 68 69 60 <td>26</td> <td>57</td> <td>Ξ.</td> <td>28</td> <td>29</td> <td>9</td> <td>3</td> <td>61</td> <td></td> <td>0</td> <td>62</td> <td></td> <td>63</td> <td></td> <td>20</td> <td>64</td> <td>lt</td> <td></td> <td>65</td> <td>15</td> <td></td> <td>99</td> <td></td> <td></td>	26	57	Ξ.	28	29	9	3	61		0	62		63		20	64	l t		65	15		99		

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evel in the imum 2	vithout Im 2	been paid naximum	equested	2		ured Invoice any case the	
Sum of all charges on document level in the Invoice. Must be rounded to maximum 2 decimals.	The total amount of the Invoice without GST. Must be rounded to maximum 2	The sum of amounts which have been paid in advance. Must be rounded to maximum 2 decimals.	The outstanding amount that is requested to be paid. Must be rounded to maximum 2 decimals.		Mandatory element. Use "GST"	A textual note that gives unstructured information that is relevant to the Invoice as a whole. Such as the reason for any correction or assignment note in case the invoice has been factored.	
					GST,CUST, VAT etc	New batch Items submitted	
Decimal (10,2)	Refer A 1.3	Decimal (10,2)	Decimal (10,2)		string(Max length:4)	string(Max length:100)	
optional	Optional	Mandato ry	Mandato ry	Optional	Mandato ry	Optional	optional
total other charges	Break up of the tax rate at invoice level	Paid amount	Payment Due	a v	GST, Excise, Custom, VAT eyc.	Remarks/ Note	
01		11	11	01	11	01	0n
Sum_of_charges_on _document_level	PreTaxDetails	Paid_amount	Amount_due_for_p ayment	Extra Information	Tax_Scheme	Remarks	Additional_Supporti ng_Documents
67.	89	69	70	71	72	73	74

providing nal supporting the claims made nal supporting r both umber which is the receiver, an inced by a URL) nent, Base64	providing nal supporting the claims made nal supporting r both umber which is the receiver, an nced by a URL) lent, Base64	providing ces or charges as sometime e applicable on m level.	
A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report)	A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report).	A group of business terms providing information about allowances or charges applicable at invoice level as sometime discount or charges may be applicable on invoice level not on line item level.	
string(Max length:100)	string(Max length:1000)	Decimal (10,2)	
optional	optional	optional	Option al
Supportin optional g documen t URLs	Supportin g documen t in base64 format.	Total Value of allowanc es and charges at invoice level	
01	01	01	01
Additional_Supporti ng_Documents_url	Additional_Supporti ng_Documents	Invoice_Allowances _or_Charges _	Eway Bill Details
75	76	77	78

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GSTIN :: 29AMRPV8729L1Z1	1/2/3/4	20	SPURTHI R	TA120; Mandatory if the mode of transport is other than by Road	20/9/2017	KA12KA1234 or KA12K1234 or or KAR1234		an optional field since it is signed by the GSTN Portal also and data travels thry secured platform	
29AADFV7589C1ZO					21-07-2019			DSC KEY Hash	
Alphanume ric with 15 characters	Drop Down -Fixed	Decimal (10,2)	string(Max length:100)		string (DD/MM/Y YYY)	string(Max length:20)			
Optional	Road / Rail / Air / Ship			,	5	Optional	Mandat ory		
Transport Optional er Id	Mode of transport ation	Distance of transport ation	Transport er Name	Transport er Doc No	Transport er Doc Date	Vehicle No		Digital Signature of the Documen t	
11	11	11	01	01	01	11	01	11	01
79 Transporter ID	transMode	transDistance	transporterName	transDocNo	transDocDate	vehicleNo	Signature Detials	DSC	A 1.0 ShipTo Details
79	80	81	82	83	84	82	98	87	

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	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.	A group of business terms providing information about the address to which goods and services invoiced were or are
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Sample Value	Adarsha	Adarsha	36AABCT2223L1ZF	Address	Address	Bangalore	560001
Field Specificatio ns	string(Max length:60)	string(Max length:60)	string(Max length:100)	string(Max length:50)	string(Max length:50)	string(Max length:50)	string(Max length:6)
	Mandato ry	Mandato ry	Mandato ry	Mandato ry	Optional	Optional	Mandato ry
Descripti	ShippingT o_Legal_ Name	ShippingT o_Trade_ Name	ShippingT o_GSTIN	ShippingT o_Addres s1	ShippingT o_Addres s2	ShippingT o_Place	ShippingT o_Pincod e
	1:1	11	11	11	01	01	11
Parameter Name	ShippingTo_Name	ShippingTo_Name	ShippingTo_GSTIN	ShippingTo_Address 1	ShippingTo_Address 2	ShippingTo_Place	ShippingTo_Pincode
S No .	₩.	П	2	m	4	Ŋ	9

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delivered.	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.	A group of business terms providing information about the address to which goods and services invoiced were or are delivered.				Detail of person and address wherefrom goods are dispatched.	Detail of person and address wherefrom goods are dispatched.	Detail of person and address wherefrom goods are dispatched.	Detail of person and address wherefrom goods are dispatched.	Detail of person and address wherefrom goods are dispatched.
	Karnataka	Supply/export/Jobwork	Regula/BilTo/ShipTo		Sample Value		ICAI	Vasanth Nagar	Millers Road	Bangalore	Karnataka
	string(Max length:100)	String(Max length:2)	String(Max length:2)		Field	specificatio ns	string(Max length:60)	string(Max length:100)	string(Max length:100)	string(Max length:100)	String(Max length:2)
	Mandato ry	Mandato ry	Mandato ry				Mand atory	Mand atory	Optio nal	Optio nal	Mand
	ShippintT M o_State ry	Supply M Type ry	Transacio N n Mode r	S	Description		Company_N ame	Address1	Address2	Place	State
	11			m Detail			11	11	01	11	11
	ShippintTo_State	SubsupplyType	TransactionMode	A 1.1 DispatchFrom Details	Parameter Name		Company_Name	Address1	Address2	City	State
	L	∞	6	-	s :	<u>0</u>	Н	2	2	ĸ	4

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refrom					Big Centered title				er of the		Services		its type or		int to be			to be		ervices)			
Detail of person and address wherefrom goods are dispatched.									The identification scheme identifier of the	Item classification identifier	Specify whether supply is that of Services	or not	A code for classifying the item by its type or	nature.	Batch number details are important to be	mentioned for certain set of	manufacturers	Barcoding if to be provided need to be	specified	The quantity of items (goods or services)	that is charged in the Invoice line.	Detail of any FOC item	10
560087				Sample Value			1,2,3	T .	Mobile		N/A		1122		galaxy			b123		10		T	
string(Max length:6)		ĕ		Field	Specificatio	ns	int		string(Max	length:300)	Character		string(Max	length:8)	Refer A	1.3.1		string(Max	length:30)	Decimal	(13,3)	Decimal	(13,3)
Mand atory							Mand	atory	option	al	Optio	nal	Optio	nal	Optio	nal		Optio	nal	Mand	atory	Optio	nal
Pincode				Description			Serial	Number	Item	description	ISService		HSN code		:			ItemBarcde		Quantity		free	quantity
11		1n	ů.				11		01		01		01		01			01		11		01	
Pincode		A 1.2 Item	Details	Parameter Name			SLNO		Item Description		ISService		HSN code		Batch			Barcode		Quantity		FreeQty	
2				S	2		Н		7		က		4		2	a Č		9		7	8	∞	

The unit of measure that applies to the invoiced quantity. Codes for unit of packaging from UNECE Recommendation No. 21 can be used in accordance with the descriptions in the "Intro" section of UN/ECE Recommendation 20, Revision 11 (2015): The 2 character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE Recommendation No. 20, each code value from UNECE Recommendation an "X", resulting in a 3 alphanumeric code when used as a unit of measure	The number of item units to which the price applies	The price of an item, exclusive of GST, after subtracting item price discount. The Item net price has to be equal with the Item gross price less the Item price discount, if they are both provided. Item price can not be negative.	The total discount subtracted from the Item gross price to calculate the Item net price.	This is the Value after the Tax. Ideally this would be taxable value in most cases, when ever there is a change in the assesseable value then pretax amount should be used for.
Box	500.5	2000		50
string(Max length:8)	Decimal (10,2)	Decimal (10,2)	Decimal (10,2)	Decimal (10,2)
Optio nal	Mand	Optio nal	Optio nal	Optio nal
шon	Item Rate per quantity	gross amount	discount amount	Pretax
01	11	11	01	01
UQC	Rate	GrossAmount	DiscountAmount	PreTaxAmount
o	10	11	12	13

The unit price, exclusive of GST, before subtracting Item price discount, can not be negative The GST rate, represented as percentage that applies to the invoiced item. A group of business terms providing information about GST breakdown by different categories, rates and exemption reasons A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the	Invoice as a whole.
t price, exclusive of GST, t ting Item price discount, celes Trate, represented as perplies to the invoiced item. of business terms providition about GST breakdow t categories, rates and exticon about allowances applice as a whole. A group or roviding information about ess other than GST, application application application of SST, application application application of SST, application of SST, application application of SST, application application of SST, application of SST, application of SST, application of SST, application application of SST, application o	a whole.
t price, exclusive ting Item price of extra price of plies to the involution about GST trategories, ration about allow ice as a whole. Troviding information of business terration about allow size as a whole. The price of the p	a whole.
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The unit subtracti negative The GST that appl A group informati reasons A group c informati the Invoit terms pro and taxes	Invoi
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Decimal (13,2) Decimal (3,2) Decimal (11, 2)	
Mand atory Mand atory Mand atory Mand atory Optio nal Optio nal	
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Rate Rate IGST Amount as per item SGST Amount as per item CESS Amount as per item Other if ar	
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14 15 16 19 20 21	

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ine. The inclusive ges as well rounded		ing the	try like be	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				will be CGST& As there is latory, ainst all	ecified
The total amount of the Invoice line. The amount is "net" without GST, i.e. inclusive of line level allowances and charges as well as other relevant taxes. Must be rounded to maximum 2 decimals.	Reference of purchase order.	A group of business terms providing the monetary totals for the Invoice.	This is to specify item origin country like mobile phone sold in India could be manufactured in China.					Appropriate taxes based on rule will be applicable. For example either of CGST& SGST or IGST will be mandatory. As there is no way to show conditional mandatory, optional has been mentionted against all taxes.	Taxable value as per Act to be specified
	×	2000					Sample Value		
Decimal(11, 2)	String (50)	Decimal (13,2)	String(Max length:2)	Refer A 1.3.2			Field Specificatio ns	Decimal(11, 2)	Decimal(11, 2)
Optio nal	option al	Optio nal	option al	Optio nal		Mand atory		Optio nal	Optio nal
Invoice line Net Amount	Reference to purchase order	net amount	Origin country of item	:		e e e e e e e e e e e e e e e e e e e	Description	IGST Amount as per invoice	CGST Amount as per invoice
01	01	11	01	01		11		01	01
Invoice_line_net_a mount	OrderLine_Refere nce	ItemTotal	Origin_Country	SerialNoDetails		A 1.3 Total Details	Parameter Name	IGSTValue	CGSTValue
22	23	24	25	26			s No	Н	2

Taxable value as per Act to be specified	Taxable value as per Act to be specified	Taxable value as per Act to be specified	Tax Rate				A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole.	The amount to be added to the invoice total to round the amount to be paid. Must be rounded to maximum 2 decimals	The total amount of the Invoice with GST. Must be rounded to maximum 2 decimals.	
Decimal(11,	Decimal(11, 2)	Decimal(11, 2)	Decimal(11, 2)	Decimal(11, 2)	Decimal(11, 2)	Decimal(11, 2)	Decimal(11, 2)	Decimal(11, 2)	Decimal(11, 2)	
Optio nal	Optio nal	Optio nal	Optio nal	Optio nal	Optio nal	Optio nal	Optio nal	Optio nal	Mand atory	
SGST Amount as per invoice	cess Amount as per invoice	State cess Amount as per invoice	Tax Rate	Charges	Charges	Charges	Pretax/post charges	roundoff value	Total amount	
01	01	01	01	01	01	01	01	01	11	
SGSTValue	CESSValue	StateCessValue	Rate	Freight	Insurance	Packaging and Forwarding	Other Charges	Roundoff	Total Invoice Value	
က	4	2	9	7	∞	6	10	11	12	

-		ant to be						
		Batch number details are important to be mentioned for certain set of manufacturers	Expiry Date of the Batch	Warranty Date of the ITEM			0	0
	Sample Value					Sample Value		
ė.	Field Specificatio ns	string(Max length:20)	string (DD/MM/Y YYY)	string (DD/MM/Y YYY)		Field Specificatio ns	string(Max length:15)	string(Max length:10)
		Mand atory	option al	Optio nal	2		Optio nal	Optio nal
	Description	Batch number/na me	Expiry Date	Warranty Date		Description	Serial Number in case of each item having unique number	other detail of serial number
11	×	11	01	01	01		11	01
A 1.3.1 Batch Details	Parameter Name	BatchName	BatchExpiry Date	WarrantyDate	A 1.3.2 Serial Number Details	Parameter Name	SerialNumber	OtherDetail1
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·			Sample Value											
string(Max length:10)			Field	Specificatio	ns	string(Max	length:100)		Decimal(11,	2)			Decimal(11,	2)
Optio nal						Optio	nal		Optio	nal			Optio	nal
other detail. Optio of serial nal number			Description			Pretax	ledger/parti	culars	Pretax on	gross	amount or	any other	Amount	
01		*		7						К				
OtherDetail2		A 1.3.3 PreTax Details	Parameter Name			Pretax Particulars			TaxOn				Amount	
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					78-5	WC001 155-31								

6. This notification shall be deemed to have come into force with effect from the 1st day of January, 2020.

By order and in the name of the Governor of Chhattisgarh, REENA BABASAHEB KANGALE, Secretary.